

ANNEX

The Annexes to Directive 2012/27/EU are amended as follows:

- (1) in Annex IV, footnote 3 is replaced by the following:
 - (³) Applicable when energy savings are calculated in primary energy terms using a bottom-up approach based on final energy consumption. For savings in kWh electricity, Member States shall apply a coefficient established through a transparent methodology on the basis of national circumstances affecting primary energy consumption, in order to ensure a precise calculation of real savings. Those circumstances shall be substantiated, verifiable and based on objective and non-discriminatory criteria. For savings in kWh electricity, Member States may apply a default coefficient of 2,1 or use the discretion to define a different coefficient, provided that they can justify it. When doing so, Member States shall take into account the energy mix included in their integrated national energy and climate plans to be notified to the Commission in accordance with Regulation (EU) 2018/1999. By 25 December 2022 and every four years thereafter, the Commission shall revise the default coefficient on the basis of observed data. That revision shall be carried out taking into account its effects on other Union law such as Directive 2009/125/EC and Regulation (EU) 2017/1369 of the European Parliament and of the Council of 4 July 2017 setting a framework for energy labelling and repealing Directive 2010/30/EU (OJ L 198, 28.7.2017, p. 1).;
- (2) Annex V is replaced by the following:

ANNEX V

**Common methods and principles for calculating the impact
of energy efficiency obligation schemes or other policy
measures under Articles 7, 7a and 7b and Article 20(6)**

1. Methods for calculating energy savings other than those arising from taxation measures for the purposes of Articles 7, 7a and 7b and Article 20(6).

Obligated, participating or entrusted parties, or implementing public authorities, may use the following methods for calculating energy savings:

- (a) deemed savings, by reference to the results of previous independently monitored energy improvements in similar installations. The generic approach is termed “*ex ante*”;
- (b) metered savings, whereby the savings from the installation of a measure, or package of measures, are determined by recording the actual reduction in energy use, taking due account of factors such as additionality, occupancy, production levels and the weather which may affect consumption. The generic approach is termed “*ex post*”;
- (c) scaled savings, whereby engineering estimates of savings are used. This approach may be used only where establishing robust measured data for a specific installation is difficult or disproportionately expensive, e.g. replacing a compressor or electric motor with a different kWh rating from

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- that for which independent information about savings has been measured, or where those estimates are carried out on the basis of nationally established methodologies and benchmarks by qualified or accredited experts that are independent of the obligated, participating or entrusted parties involved;
- (d) surveyed savings, where consumers' response to advice, information campaigns, labelling or certification schemes or smart metering is determined. This approach may be used only for savings resulting from changes in consumer behaviour. It shall not be used for savings resulting from the installation of physical measures.
2. In determining the energy savings for an energy efficiency measure for the purposes of Articles 7, 7a and 7b and Article 20(6), the following principles apply:
- (a) The savings shall be shown to be additional to those that would have occurred in any event without the activity of the obligated, participating or entrusted parties, or implementing public authorities. To determine the savings that can be claimed as additional, Member States shall have regard to how energy use and demand would evolve in the absence of the policy measure in question by taking into account at least the following factors: energy consumption trends, changes in consumer behaviour, technological progress and changes caused by other measures implemented at Union and national level.
- (b) Savings resulting from the implementation of mandatory Union law shall be considered to be savings that would have occurred in any event, and thus shall not be claimed as energy savings for the purpose of Article 7(1). By way of derogation from that requirement, savings related to the renovation of existing buildings may be claimed as energy savings for the purpose of Article 7(1), provided that the materiality criterion referred to in point 3(h) of this Annex is ensured. Savings resulting from the implementation of national minimum requirements established for new buildings prior to the transposition of Directive 2010/31/EU can be claimed as energy savings for the purpose of point (a) of Article 7(1), provided that the materiality criterion referred to in point 3(h) of this Annex is ensured and those savings have been notified by Member States in their National Energy Efficiency Action Plans in accordance with Article 24(2).
- (c) Credit may be given only for savings exceeding the following levels:
- (i) Union emission performance standards for new passenger cars and new light commercial vehicles following the implementation of Regulations (EC) No 443/2009⁽¹⁾ and (EU) No 510/2011 of the European Parliament and of the Council⁽²⁾;
- (ii) Union requirements relating to the removal from the market of certain energy related products following the implementation of implementing measures under Directive 2009/125/EC.
- (d) Policies with the purpose of encouraging higher levels of energy efficiency of products, equipment, transport systems, vehicles and fuels, buildings and building elements, processes or markets shall be permitted.
- (e) Measures promoting the installation of small-scale renewable energy technologies on or in buildings may be eligible to be taken into account for

- the fulfilment of energy savings required under Article 7(1), provided that they result in verifiable, and measurable or estimable, energy savings. The calculation of energy savings shall comply with the requirements of this Annex.
- (f) For policies that accelerate the uptake of more efficient products and vehicles, full credit may be claimed, provided that it is shown that such uptake takes place before expiry of the average expected lifetime of the product or vehicle, or before the product or vehicle would usually be replaced, and the savings are claimed only for the period until end of the average expected lifetime of the product or vehicle to be replaced.
 - (g) In promoting the uptake of energy efficiency measures, Member States shall, where relevant, ensure that quality standards for products, services and installation of measures are maintained or introduced where such standards do not exist.
 - (h) To account for climatic variations between regions, Member States may choose to adjust the savings to a standard value or to accord different energy savings in accordance with temperature variations between regions.
 - (i) The calculation of energy savings shall take into account the lifetime of the measures and the rate at which the savings decline over time. That calculation shall count the savings each individual action will achieve during the period from its date of implementation to 31 December 2020 or 31 December 2030 as appropriate. Alternatively, Member States may adopt another method that is estimated to achieve at least the same total quantity of savings. When using another method, Member States shall ensure that the total amount of energy savings calculated using that method does not exceed the amount of energy savings that would have been the result of their calculation when counting the savings each individual action will achieve during the period from its date of implementation to 31 December 2020 or 31 December 2030 as appropriate. Member States shall describe in detail in their integrated national energy and climate plans under Regulation (EU) 2018/1999 the other method and the provisions made to ensure that the binding calculation requirement is met.
3. Member States shall ensure that the following requirements for policy measures taken pursuant to Article 7b and Article 20(6) are met:
- (a) policy measures and individual actions produce verifiable end-use energy savings;
 - (b) the responsibility of each participating party, entrusted party or implementing public authority, as relevant, is clearly defined;
 - (c) the energy savings that are achieved or are to be achieved are determined in a transparent manner;
 - (d) the amount of energy savings required or to be achieved by the policy measure is expressed in either final or primary energy consumption, using the conversion factors set out in Annex IV;
 - (e) an annual report on the energy savings achieved by entrusted parties, participating parties and implementing public authorities be provided and

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- made publicly available, as well as data on the annual trend of energy savings;
- (f) monitoring of the results and taking appropriate measures if progress is not satisfactory;
 - (g) the energy savings from an individual action are not claimed by more than one party;
 - (h) the activities of the participating party, entrusted party or implementing public authority are shown to be material to the achievement of the energy savings claimed.
4. In determining the energy saving from taxation related policy measures introduced under Article 7b, the following principles shall apply:
- (a) credit shall be given only for energy savings from taxation measures exceeding the minimum levels of taxation applicable to fuels as required in Council Directive 2003/96/EC⁽³⁾ or 2006/112/EC⁽⁴⁾;
 - (b) price elasticities for the calculation of the impact of the (energy) taxation measures shall represent the responsiveness of energy demand to price changes, and shall be estimated on the basis of recent and representative official data sources;
 - (c) the energy savings from accompanying taxation policy instruments, including fiscal incentives or payment to a fund, shall be accounted separately.
5. Notification of methodology
- Member States shall in accordance with Regulation (EU) 2018/1999 notify to the Commission their proposed detailed methodology for the operation of the energy efficiency obligation schemes and alternative measures referred to in Articles 7a and 7b, and Article 20(6). Except in the case of taxation, such notification shall include details of:
- (a) the level of the energy savings required under point (b) of the first subparagraph of Article 7(1) or savings expected to be achieved over the whole period from 1 January 2021 to 31 December 2030;
 - (b) the obligated, participating or entrusted parties, or implementing public authorities;
 - (c) target sectors;
 - (d) policy measures and individual actions, including the expected total amount of cumulative energy savings for each measure;
 - (e) the duration of the obligation period for the energy efficiency obligation scheme;
 - (f) the actions provided for by the policy measure;
 - (g) the calculation methodology, including how additionality and materiality have been determined and which methodologies and benchmarks are used for deemed and scaled savings;

- (h) the lifetimes of measures, and how they are calculated or what they are based upon;
 - (i) the approach taken to address climatic variations within the Member State;
 - (j) the monitoring and verification systems for measures under Articles 7a and 7b and how their independence from the obligated, participating or entrusted parties is ensured;
 - (k) in the case of taxation:
 - (i) the target sectors and segment of taxpayers;
 - (ii) the implementing public authority;
 - (iii) the savings expected to be achieved;
 - (iv) the duration of the taxation measure; and
 - (v) the calculation methodology, including the price elasticities used and how they have been established.;
- (3) in Annex VII, the title is replaced by the following:
Minimum requirements for billing and billing information based on actual consumption of electricity and gas;
- (4) the following Annex is inserted:

ANNEX VIIa

Minimum requirements for billing and consumption information for heating, cooling and domestic hot water

1. Billing based on actual consumption or heat cost allocator readings

In order to enable final users to regulate their own energy consumption, billing shall take place on the basis of actual consumption or heat cost allocator readings at least once per year.

2. Minimum frequency of billing or consumption information

From 25 October 2020, where remotely readable meters or heat cost allocators have been installed, billing or consumption information based on actual consumption or heat cost allocator readings shall be provided to final users at least quarterly upon request or where final customers have opted to receive electronic billing, or else twice a year.

From 1 January 2022, where remotely readable meters or heat cost allocators have been installed, billing or consumption information based on actual consumption or heat cost allocator readings shall be provided to final users at least monthly. It may also be made available via the internet and be updated as frequently as allowed by the measurement devices and systems used. Heating and cooling may be exempted from that requirement outside the heating/cooling seasons.

3. Minimum information contained in the bill

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Member States shall ensure that the following information is made available to final users in clear and comprehensible terms in or with their bills where those are based on actual consumption or heat cost allocator readings:

- (a) current actual prices and actual consumption of energy or total heat cost and heat cost allocator readings;
- (b) information about the fuel mix used and the related annual greenhouse gas emissions, including for final users supplied by district heating or district cooling, and a description of the different taxes, levies and tariffs applied. Member States may limit the scope of the requirement to provide information about greenhouse gas emissions to include only supplies from district heating systems with a total rated thermal input exceeding 20 MW;
- (c) comparisons of the final users current energy consumption with consumption for the same period in the previous year, in graphic form, climate corrected for heating and cooling;
- (d) contact information for final customers' organisations, energy agencies or similar bodies, including website addresses, from which information on available energy efficiency improvement measures, comparative end-user profiles and objective technical specifications for energy-using equipment may be obtained;
- (e) information about related complaints procedures, ombudsman services or alternative dispute resolution mechanisms, as applicable in the Member States;
- (f) comparisons with an average normalised or benchmarked final user in the same user category. In the case of electronic bills, such comparisons may instead be made available online and signposted to within the bills.

Bills that are not based on actual consumption or heat cost allocator readings shall contain a clear and comprehensible explanation of how the amount set out in the bill was calculated, and at least the information referred to in points (d) and (e).;

- (5) in Annex IX, point (g) of the fourth paragraph of Part 1 is replaced by the following:

- (g) Economic analysis: Inventory of effects

The economic analyses shall take into account all relevant economic effects.

Member States may assess, and take into account in their decision-making, costs and energy savings from the increased flexibility in energy supply and from a more optimal operation of the electricity networks, including avoided costs and savings from reduced infrastructure investment, in the analysed scenarios.

The costs and benefits referred to in the first paragraph shall include at least the following:

- (i) Benefits
 - Value of output to the consumer (heat and electricity)
 - External benefits such as environmental, greenhouse gas emissions and health and safety benefits, to the extent possible
 - Labour market effects, energy security and competitiveness, to the extent possible;

- (ii) Costs
 - Capital costs of plants and equipment
 - Capital costs of the associated energy networks
 - Variable and fixed operating costs
 - Energy costs
 - Environmental, health and safety costs, to the extent possible
 - Labour market costs, energy security and competitiveness, to the extent possible.;
- (6) in Annex XII, point (a) of the first paragraph is replaced by the following:
 - (a) set up and make public their standard rules relating to the bearing and sharing of costs of technical adaptations, such as grid connections, grid reinforcements and the introduction of new grids, improved operation of the grid and rules on the non-discriminatory implementation of the grid codes, which are necessary in order to integrate new producers feeding electricity produced from high-efficiency cogeneration into the interconnected grid.;

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- (1) Regulation (EC) No 443/2009 of the European Parliament and of the Council of 23 April 2009 setting emission performance standards for new passenger cars as part of the Community's integrated approach to reduce CO₂ emissions from light-duty vehicles ([OJ L 140, 5.6.2009, p. 1](#)).
- (2) Regulation (EU) No 510/2011 of the European Parliament and of the Council of 11 May 2011 setting emission performance standards for new light commercial vehicles as part of the Union's integrated approach to reduce CO₂ emissions from light-duty vehicles ([OJ L 145, 31.5.2011, p. 1](#)).
- (3) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity ([OJ L 283, 31.10.2003, p. 51](#)).
- (4) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([OJ L 347, 11.12.2006, p. 1](#)).